
Office of Inspector General

*Fiscal Year 1999
Consolidated Financial Statements*

Department of Transportation

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U.S. Department of
Transportation
Office of the Secretary
of Transportation
Office of Inspector General

Memorandum

Subject: **INFORMATION:** Report on Fiscal Year 1999
Consolidated Financial Statements, DOT
FE-2000-062

Date: March 8, 2000

From: Kenneth M. Mead
Inspector General

Reply To
Attn. of: Meche:x61496

To: The Secretary
Thru: The Deputy Secretary

I respectfully submit the Office of Inspector General (OIG) report on the Department of Transportation (DOT) Consolidated Financial Statements for the Fiscal Year (FY) 1999 ended September 30, 1999. This report is required by the Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994.

This report presents our unqualified opinion on the DOT Consolidated Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Financing as of, and for the year ended, September 30, 1999. These Consolidated Financial Statements show DOT and its Operating Administrations had assets of \$76 billion, liabilities of \$30 billion, operating costs of \$42 billion, and total budget authority of \$57 billion.

During FY 1999, DOT overcame major problems with its financial records by hiring additional contractors, detailing employees, and using extensive overtime and compensatory time. After 9 total years of work and because of extraordinary efforts in the last 2 years, DOT was able to provide sufficient evidence supporting all material line items on the FY 1999 Consolidated Financial Statements, thereby earning DOT its first "clean" audit opinion. The Department's Chief Financial Officers and the many DOT employees who worked on this important effort are to be commended for their hard work. Congratulations on this major accomplishment.

While significant progress has been made in improving the financial records, DOT still needs to make major improvements in its financial management systems. Specifically, the Departmental accounting system needs to be replaced with a state-of-the-art financial management and accounting system, and the Federal Aviation Administration (FAA) needs an integrated property management system. If such improvements are not

made, DOT will have to continue the same type of extraordinary, expensive, and labor-intensive efforts in the future. Such efforts are not sustainable for the long term and unnecessarily expend significant resources to maintain accurate records, which should routinely be produced by the accounting systems.

We identified seven areas involving weaknesses in internal controls and compliance with laws and regulations. While these issues are important, they did not affect our audit opinion.

- DOT had not established procedures to fully estimate and accrue liabilities, thereby underestimating goods and services received at yearend. As a result, both liabilities and expenses would have been understated by about \$2.1 billion. DOT made the appropriate adjustments on its FY 1999 Consolidated Financial Statements.
- FAA was able to support the cost in its property, plant, and equipment accounts by using alternative procedures and labor-intensive methods. These procedures and methods included preparing an electronic spreadsheet to compute depreciation for about 30,000 property items, manually researching and creating documentation files supporting \$1.5 billion in cost for 20,000 backlogged job orders, and performing detailed manual searches of expense transactions back to 1982. In a separate report, we recommended that FAA acquire a commercial, off-the-shelf, integrated property management system. The FAA and DOT Chief Financial Officers agreed.
- During FY 1999, DOT revised its estimate of environmental and disposal liabilities from \$3.3 to \$1.4 billion. The \$1.9 billion net reduction was necessary because FAA (1) used budget information for its estimate rather than actual costs based on past experience, (2) included occupational safety and health environmental compliance costs that had nothing to do with cleanup or disposal liabilities, and (3) decided to retain certain facilities that previously had been identified for decommissioning. The U.S. Coast Guard and Maritime Administration had to include liabilities of about \$46 million for future vessel decommissioning and cleanup of leaking vessels.
- DOT's financial and accounting data are processed by the U.S. Department of Agriculture's National Information Technology Center (USDA Center) under an FAA contract. In a joint effort, USDA OIG found the USDA Center needed improvements over identification numbers, password controls, and time-sharing option accounts. We identified computer security weaknesses in FAA's administration of access to DOT systems. For example, over 600 individuals, mostly contractor employees, who no longer worked for DOT still retained access to DOT systems. In separate reports, USDA OIG and we made recommendations to the USDA Center and FAA, respectively. Both organizations agreed.

- The performance measures presented in the Management Discussion and Analysis did not provide information about the cost-effectiveness of programs, and did not relate to the Statement of Net Cost. The 32 performance measures were based on 1998 rather than 1999 performance data. None of the measures was linked to the cost of achieving targeted results.
- DOT distributed its operating costs into four components on the Consolidated Statement of Net Cost: Surface, Air, Maritime, and Cross-Cutting Transportation Programs. This presentation combined programs and activities with separate and distinct goals, and did not link program cost to performance measures.
- DOT was not in compliance with the Federal Financial Management Improvement Act of 1996 because liabilities were not fully accrued at yearend, the Department's accounting system and FAA's property systems did not provide all data for the DOT Consolidated Financial Statements, and a managerial cost accounting system was not implemented. The Department plans to have a compliant system operational by June 30, 2001. FAA plans to have its cost accounting system ready in FY 2002. Because corrective actions are ongoing, we are making no recommendations.

To address the internal control weaknesses and compliance issues, we are making three new recommendations in this report. During FY 1999, DOT implemented many corrective actions, leaving an ongoing effort on only one of our prior recommendations that relates to replacement of the Departmental accounting system.

A draft of this report was provided to the DOT Chief Financial Officer on March 6, 2000. He agreed with the report.

We appreciate the cooperation and assistance of DOT representatives. If we can answer questions or be of any further assistance, please call me at (202) 366-1959, or John Meche at (202) 366-1496.

Attachments

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DEPARTMENT OF TRANSPORTATION
INSPECTOR GENERAL'S INDEPENDENT AUDIT REPORT ON THE
FISCAL YEAR 1999 CONSOLIDATED FINANCIAL STATEMENTS

To the Secretary

The Department of Transportation (DOT), Office of Inspector General (OIG) audited the DOT Consolidated Financial Statements as of, and for the year ended, September 30, 1999. In our opinion, the Consolidated Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Financing were fairly presented, in all material respects, in conformance with Generally Accepted Accounting Principles.

The audit report is the responsibility of the OIG. All other information--including the Management Discussion and Analysis, Financial Statements, Notes, and Supplemental Information--is the joint responsibility of DOT and its Operating Administrations.

We also are reporting on internal controls and compliance with laws and regulations as applicable to the FY 1999 DOT Consolidated Financial Statements. We performed the audit in accordance with Government Auditing Standards prescribed by the Comptroller General of the United States, and the Office of Management and Budget (OMB) Bulletin 98-08, Audit Requirements for Federal Financial Statements, as amended. We examined the validity of financial transactions and interviewed DOT financial management officials. We examined, on a test basis, evidence supporting the amounts and disclosures in the DOT Consolidated Financial Statements. We assessed the accounting principles and estimates used by management. We evaluated the overall presentation of the FY 1999 DOT Consolidated Financial Statements.

In November 1997, DOT transferred the computer center operations supporting its financial management systems to the U.S. Department of Agriculture (USDA) National Information Technology Center in Kansas City, Missouri. We examined the computer security controls used to support DOT financial applications. The USDA OIG examined general computer controls over the USDA Center.

Our audit objectives for the FY 1999 DOT Consolidated Financial Statements were to determine whether (1) the principal DOT Consolidated Financial Statements are presented fairly, in all material respects, in conformance with Generally Accepted Accounting Principles; (2) DOT has adequate internal controls over financial reporting, including the safeguarding of assets; (3) DOT has complied with laws and regulations that could have a direct and material effect on the Consolidated Financial Statements or

have been specified by OMB; (4) the financial information in the Management Discussion and Analysis is materially consistent with the information in the DOT Consolidated Financial Statements; (5) the internal control structure ensured the existence and completeness of reported data supporting performance measures; and (6) DOT stewardship information is consistent with management representations and the DOT Consolidated Financial Statements.

Except for performance measures, which were based on 1998 performance data, (Part C of this report), the financial information in the Management Discussion and Analysis was materially consistent with the FY 1999 DOT Consolidated Financial Statements. The DOT stewardship information was consistent with management representations and the DOT Consolidated Financial Statements.

We are including our reports on the internal control structure, and compliance with laws and regulations, in Parts B and C of this report.

A. OPINION ON CONSOLIDATED FINANCIAL STATEMENTS

In our opinion, the DOT Consolidated Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Financing as of, and for the year ended, September 30, 1999, were fairly presented, in all material respects, in conformance with Generally Accepted Accounting Principles.

B. REPORT ON INTERNAL CONTROL STRUCTURE

While the purpose of our work was not to express, and we do not express, an opinion on internal controls, we found two material internal control weaknesses. Our work was limited to applicable internal controls designed to ensure reliable financial reporting, including the safeguarding of assets against loss from unauthorized use. We obtained an understanding of the design of the internal controls, determined whether the controls had been placed in operation, assessed control risk relevant to the assertions embodied in the DOT Consolidated Financial Statements, and performed tests of the internal controls. Because of inherent limitations in any internal control structure, misstatements and losses may occur and not be detected.

MATERIAL WEAKNESSES

The following sections describe material weaknesses we identified, and their impact on the DOT Consolidated Financial Statements and management of DOT operations. The financial statement weaknesses were reported to The President and Congress on

December 29, 1999, as part of DOT's report required by the Federal Managers' Financial Integrity Act of 1982.

Accrual of Liabilities and Expenses

Statement of Federal Financial Accounting Standard Number 1 requires agencies to recognize a liability for unpaid goods and services that have been accepted at yearend. For DOT agencies, goods and services are accepted by DOT and its grantees (states, transit authorities, and airport sponsors). Grantees are subsequently reimbursed by DOT. Invoices for goods and services that are not available when financial statements are prepared should be estimated for financial statement purposes. The intent of accruing liabilities at yearend is to properly report liabilities and expenses in the appropriate accounting period.

DOT had not established procedures to fully accrue liabilities at yearend. During FY 1999, DOT estimated and accrued liabilities of \$1.1 billion for goods and services received at yearend. We tested the estimates and found they did not include all goods and services that had been accepted but not yet billed to DOT. For example, the Federal Highway and Federal Transit Administrations, in preparing the Highway Trust Fund Financial Statements, initially accrued liabilities of \$900 million for goods and services received by states and transit authorities at yearend. The Highway Trust Fund estimate was understated by about \$1.1 billion.

As a result, both liabilities and expenses would have been understated on the DOT Consolidated Balance Sheet and Statement of Net Cost by about \$2.1 billion. DOT revised the estimates and appropriately reported accrued liabilities and expenses on the Consolidated Balance Sheet and Statement of Net Cost as of September 30, 1999. DOT also adjusted liabilities that were underestimated prior to FY 1999.

Recommendation 1

We recommend that the DOT Chief Financial Officer establish procedures requiring the DOT Operating Administrations to accrue liabilities for all goods and services received at yearend, including those received by states, transit authorities, and airport sponsors under the Department's grant programs.

DOT Chief Financial Officer Comments

The DOT Chief Financial Officer will work with the DOT Operating Administrations who are directly responsible for DOT grant programs. The Operating Administrations are in the best position to determine the procedures necessary for accruing liabilities for all goods and services received at yearend from states, transit authorities, and airport sponsors.

Property, Plant, and Equipment Balances

FAA was able to provide sufficient evidence supporting the cost of its property, plant, and equipment at \$10.8 billion as of September 30, 1999, by using alternative procedures and labor-intensive methods. The existing FAA property systems are not designed to accurately account for property acquisition costs and to compute depreciation. The lack of sufficient controls over the FAA property accounts represents a material internal control weakness.

In a separate report, we recommended that FAA acquire a commercial off-the-shelf integrated property management system that is compatible with DOT's new accounting system currently under development. The FAA and DOT Chief Financial Officers agreed with our recommendation.

REPORTABLE CONDITIONS

The following sections describe two reportable conditions we identified and discuss their effect on the DOT Consolidated Financial Statements and management of DOT operations.

Environmental and Disposal Liabilities

In July 1999, the DOT Chief Financial Officer issued guidelines implementing Statement of Federal Financial Accounting Standards 5 and 6. The guidelines provide that for any known or identified environmental liability, the DOT Operating Administrations will include, on the Financial Statements, the estimated cleanup cost if the liability is probable and can be reasonably estimated. When management decides to dispose of, or decommission, existing assets, it should identify the associated environmental cleanup and disposal costs.

In the FY 1998 Consolidated Financial Statements, DOT reported its environmental and disposal liabilities at \$3.3 billion. FAA reported \$3.2 billion and the rest was for the U. S. Coast Guard and the Maritime Administration (MARAD). As of September 30, 1999, DOT reported its environmental and disposal liabilities at \$1.4 billion, of which \$1.3 billion was for FAA.

We examined the \$3.2 billion reported by FAA in FY 1998 and found the estimate was not accurate. FAA agreed its estimate needed to be revised. During FY 1999, FAA reviewed the environmental liability account and its estimating procedures. As a result of this work, FAA reduced its environmental and disposal liabilities from \$3.2 billion to \$1.3 billion as of September 30, 1999.

We examined the validity of FAA's actions. We found the \$1.9 billion reduction included \$723 million for environmental remediation because FAA changed its estimating procedures to use actual costs associated with known cleanup sites rather than budget estimates. A total of \$515 million of cost was eliminated for occupational safety and health environmental compliance because these costs had nothing to do with cleanup or disposal liabilities. The remaining \$690 million reduction occurred because FAA decided to retain certain facilities that had previously been identified for decommissioning. In a separate report, we concluded FAA appropriately adjusted these liabilities.

For the remaining amount, we found the U.S. Coast Guard had not included an estimate for vessels that it plans to decommission. The Coast Guard added about \$45 million for future decommissioning of vessels, and MARAD needed to include \$1.2 million to remove leaking oil from two vessels. The Coast Guard and MARAD made the appropriate adjustments in the DOT Consolidated Financial Statements.

Recommendation 2

We recommend that the DOT Chief Financial Officer provide additional guidance to the DOT Operating Administrations to (1) use actual costs associated with known cleanup sites, when available, rather than budget estimates, and (2) include only environmental and disposal costs associated with cleanup or disposal liabilities, thereby excluding compliance costs.

DOT Chief Financial Officer Comments

The DOT Chief Financial Officer will amend the current guidance to include these two factors.

Computer Security Controls Over Financial Systems

DOT's financial and accounting data are processed on a mainframe computer operated by the USDA's National Information Technology Center (USDA Center) under the Integrated Computing Environment - Mainframe and Network (ICE-MAN) contract. In a joint effort, the USDA OIG examined computer security controls at the USDA Center and we examined controls over the ICE-MAN contract.

The USDA OIG found computer network security for the USDA Center needed improvement over identification numbers, password controls, and use of time-sharing option accounts. For example, USDA OIG found, contrary to the Facility Management Plan, about 7,500 of 30,000 ICE-MAN users were not deleted after 160 days of inactivity.

We also identified computer security control weaknesses in FAA's administration of access to the DOT financial systems. We found:

- Over 600 individuals, mostly contractor employees, who no longer worked for DOT still retained access to DOT systems;
- The database of authorized users was incomplete and inaccurate;
- User account information could be used for improper purposes, such as preventing authorized user access; and
- Users had broad access to network tools, allowing them to gather sensitive network information and trace message routes through the network.

In separate reports, the USDA OIG made recommendations to the USDA Center, and we made recommendations to FAA. Both organizations agreed and took corrective actions. Consequently, we are making no recommendations in this report.

C. REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

Our objective was not to express, and we do not express, an opinion on compliance with laws and regulations. Our work was limited to selected provisions of laws and regulations that could have a direct and material effect on the DOT Consolidated Financial Statements, or have been specified by OMB, and would not necessarily disclose all material noncompliances.

Performance Data

Under OMB Bulletin 98-08, our responsibility was to obtain an understanding of internal controls relating to the existence and completeness of performance data. DOT's FY 1999 Performance Plan contained 70 performance measures, of which 32 were in the FY 1999 DOT Consolidated Financial Statements. The presentation complied with requirements of OMB Bulletin 97-01 to report performance measures consistent with goals and objectives from the Department's strategic plan.

Linking to the Statement of Net Cost and Measuring Cost-Effectiveness

OMB Bulletin 97-01 states:

Entities should strive to develop and report objective measures that . . . provide information about the cost effectiveness of programs. The reported measures . . . should be linked to the programs featured in the Statement of Net Cost. . . . To

further enhance the usefulness of the information, agencies should include an explanation of what needs to be done and what is planned . . . to improve financial or program performance.

DOT did not have systems in place to allocate costs by major programs. Consequently, the performance measures could not be linked to the Statement of Net Cost. For example, one DOT goal is to reduce the number of gallons of oil spillage by maritime sources. DOT did not report the FY 1999 cost data to accomplish this goal.

The performance measures presented in the DOT Consolidated Financial Statements did not provide information about cost-effectiveness. None of the measures was linked to the cost of achieving targeted results, or to the Statement of Net Cost. For example, one DOT goal is to reduce the rate of hazardous liquid materials spilled from pipelines. DOT did not have a system in place to link the cost of this program to the goal. Consequently, DOT could not report the FY 1999 cost data for reducing the rate of hazardous liquid pipeline spills.

The Departmental Accounting and Financial Information System (DAFIS) does not have the capability to track program costs. DOT is in the process of replacing DAFIS and plans to have the new accounting system in full operation by June 30, 2001. FAA also is developing a separate cost accounting system. FAA plans to have its cost accounting system fully operational by FY 2002.

Use of Current Data

The FY 1999 DOT Consolidated Financial Statements included 1998 performance data for all 32 measures. Although some 1999 performance data were available, DOT decided to use only FY 1998 data. In our opinion, DOT should use the most recent performance data because they are more current and from the same time period as the financial data in its Consolidated Financial Statements.

Reporting of Planned Actions

To enhance the usefulness of performance information, OMB Bulletin 97-01 encourages entities to include an explanation of what is planned to improve financial or program performance. The Management Discussion and Analysis overview of the DOT Consolidated Financial Statements included general comments on how to improve performance; however, specific plans to improve financial performance, by performance measures, were not included. For example, planned actions to have fewer deficient or obsolete bridges on the National Highway System were not addressed.

Internal Control Environment for Performance Data

We performed various procedures to assess the internal control environment relating to performance data. While our work disclosed no material internal control weaknesses, we were not required to, and we did not, test the validity or accuracy of performance data as part of the DOT Consolidated Financial Statement audit. However, DOT agencies are facing a significant management challenge to ensure the incoming data are complete and accurate. DOT agencies are relying on third party organizations outside the Federal Government for some of their performance data. Performance data could be coming from hundreds of organizations, such as states, grantees, commercial airlines, airports, and transit authorities.

Although not part of the Financial Statement audits, the OIG began performing audits during FY 1999 addressing performance measures and data. More of these audits will be accomplished as part of selected program audits. For example, one of our FY 1999 performance audits found FAA had not implemented controls over the accuracy and completeness of runway incursion data. The runway incursion measure is 1 of the 32 performance measures in the FY 1999 DOT Consolidated Financial Statements. FAA has a goal to reduce runway incursions from 325 in calendar year 1998 to 241 in calendar year 2001. We found investigative reports of runway incursions were not being prepared and forwarded by field offices within the required timeframe to enable FAA Headquarters to validate the incident as a runway incursion.

The Department is in the process of implementing a system to further enhance the quality of all performance data.

Recommendation 3

We recommend that the DOT Chief Financial Officer, in coordination with the DOT Operating Administrations, identify the performance measures that will be included in the FY 2000 DOT Consolidated Financial Statements, use the most current performance data, and describe actions to be taken to improve program and financial performance by performance measure.

DOT Chief Financial Officer Comments

Because the issuance of DOT financial statements precedes official reporting of past fiscal year's performance data, DOT was unable to obtain performance data that represented the same time period as the financial data. Until this timing issue is resolved, DOT will have a problem including performance data that represents the fiscal year financial data. Similarly, since reporting of performance data follows the

issuance of the financial statements, DOT is not yet in a position to describe actions to be taken to improve program and financial performance by performance measure.

Statement of Net Cost Presentation

According to the Cost Accounting Implementation Guide, issued by the Joint Financial Management Improvement Program, the Statement of Net Cost is pertinent to reporting performance results, and provides financial information that can be related to outputs and outcomes of an entity's major programs and activities. OMB Bulletin 97-01 states an entity should report performance measures that can be linked to the programs featured in the Statement of Net Cost.

In our report on the FY 1998 DOT Consolidated Financial Statements, we recommended that the DOT Chief Financial Officer identify the major programs to be presented in the FY 1999 DOT Consolidated Statement of Net Cost and require the DOT Operating Administrations to allocate operating costs among these programs.

In its initial planning to implement our recommendation, DOT found DAFIS could not allocate operating costs among DOT's major programs. So, in September 1999, the Department issued guidance for preparing the FY 1999 DOT Consolidated Financial Statements that again established the major program areas on the DOT Consolidated Statement of Net Cost would be Surface, Air, Maritime, and Cross-Cutting Transportation Programs. This presentation combined DOT Operating Administrations and programs with separate and distinct goals, and did not link program costs to the 32 performance measures.

For example, the Maritime Transportation category combined separate and distinct programs in Coast Guard and MARAD, such as maintaining MARAD's Ready Reserve Fleet, with Coast Guard's Search and Rescue, Drug Interdiction, and Recreational Boating Safety costs. DOT attempted to disclose operating costs by major program in a footnote, but full program costs were not displayed. For example, under Maritime Transportation Costs, DOT reported Coast Guard Operating Expenses of \$2.9 billion as a major program cost. However, these costs represented total operating and maintenance costs that should have been allocated among the major Coast Guard programs.

To improve financial management, DOT has initiated a project to replace DAFIS as its core accounting system. The new system is being designed to produce financial statements, as well as cost accounting information. The new financial system is scheduled to be fully operational by June 30, 2001. Because ongoing actions will address this compliance issue, we are making no additional recommendations.

Federal Financial Management Improvement Act of 1996

The Federal Financial Management Improvement Act (FFMIA) of 1996 requires auditors to report whether agencies' financial management systems comply substantially with Federal financial management systems requirements, Federal accounting standards, and the Government's standard general ledger at the transaction level. DOT was not in compliance because (1) liabilities were not fully accrued at yearend, (2) DAFIS and FAA property systems did not provide the data necessary for preparation of the Consolidated Financial Statements, and (3) a managerial cost accounting system had not been implemented.

To be in substantial compliance with Federal financial management system requirements, OMB Bulletin 98-08 states:

The agency core financial system, supported by other systems containing the detail data summarized in the core financial system, is the source of information used in the preparation of the annual financial statements. . . .

Because DAFIS did not provide the necessary data, DOT made about 800 adjusting entries, totaling \$36 billion, outside DAFIS to prepare the FY 1999 DOT Consolidated Financial Statements. Some of these adjustments were recorded in the financial statements module, a tool used to prepare the annual financial statements, but were not recorded or retained in DAFIS. As an example, MARAD reconstructed its accounting records outside of DAFIS and did not use the financial statement module in preparing its Financial Statements.

On December 29, 1999, the Secretary of Transportation reported that the Department was not in substantial compliance with FFMIA because the existing core accounting system was not the primary source of information used for preparation of the Financial Statements. The Secretary also reported the Department had not fully implemented the requirements of Managerial Cost Accounting Standards, because the Department's accounting system did not have the capability to capture cost by program. The Department is working to correct these conditions by June 30, 2001, when a new commercial off-the-shelf, FFMIA compliant, accounting system is planned to be fully implemented. FAA also is developing its own cost accounting system, which is scheduled to be fully implemented by FY 2002.

D. PRIOR AUDIT COVERAGE

DOT prepared its first Consolidated Financial Statements for FY 1996. Our FY 1998 audit report stated efforts were in process on 24 recommendations in our FY 1996 and FY 1997 reports, and included 5 new recommendations. Six recommendations pertaining to DAFIS control issues will be addressed in the new Departmental accounting system. Efforts still are underway to complete corrective action on only one prior recommendation. In March 1998, we recommended that DOT ensure DAFIS, or its replacement, is the primary source of information for preparing financial statements. This remains an open issue until DOT's new accounting system is implemented and demonstrates it can provide the information needed to prepare the Consolidated Financial Statements.

Since we issued our report on the FY 1998 DOT Consolidated Financial Statements, a total of 13 reports were issued that relate to the audit of the FY 1999 DOT Consolidated Financial Statements. The list of reports is the Exhibit to this report.

This report is intended for the information of DOT management. However, this report is a matter of public record, and its distribution is not limited.

Kenneth M. Mead
Inspector General

FINANCIAL-RELATED REPORTS

<u>TITLE</u>	<u>REPORT NUMBER</u>	<u>DATE ISSUED</u>
Non-Tax Delinquent Debt, DOT	FE-1999-096	May 5, 1999
Computer Security Controls of Data Processing Center, FAA	FE-1999-103	May 20, 1999
Labor Costs for Facilities and Equipment Projects, FAA	FE-1999-119	August 4, 1999
Inactive Obligations, DOT	FE-1999-131	September 27, 1999
Financial Data Quality, DOT	FE-1999-135	September 30, 1999
National Information Technology Center General Controls Review by U.S. Department of Agriculture OIG	USDA 88099-1-FM	December 10, 1999
Cost and Flight Data for Aircraft Overflights, FAA	FE-2000-024	December 17, 1999
Quality Control Review of Fiscal Year 1999 Audited Financial Statements, Saint Lawrence Seaway Development Corporation	QC-2000-038	February 1, 2000
Actuarial Estimates for Retired Pay and Medical Benefits, USCG	FE-2000-041	February 3, 2000
Duplicate Payments, FHWA	FE-2000-053	February 14, 2000
FY 1999 Financial Statements, Highway Trust Fund	FE-2000-056	February 28, 2000
Property, Plant, and Equipment, FAA	FE-2000-058	February 28, 2000
FY 1999 Financial Statements, FAA	FE-2000-060	February 29, 2000